

**One Time Remittance Form**

Please check appropriate return - See page 2 for instructions

- ☐ Voluntary Sales and Use Tax Return
- ☐ Use Tax Return
- ☐ Watercraft Use Tax Return (Invoice must be attached)

For Office Use Only

Acct. # _____

Do not use this form if you hold an active ND Sales and Use Tax Permit

Name	SSN or FEIN	
Address	Phone	
City, State	Zip Code	Date of Sale/Purchase

New mobile homes, new farm machinery and new farm irrigation equipment are taxed at 3 percent. All other goods are taxed at 5 percent.

	Column A 3% SALES & PURCHASES	Column B 5% SALES & PURCHASES
1. Total Sales (do not include tax) -----		
2. Purchases Subject to Use Tax -----		
3. Total Nontaxable Sales -----		
4. Taxable Balance (Total of lines 1 and 2 minus line 3) ----- ➤		
5. State Tax (Multiply line 4 by the ND tax rate) ---		
6. Total State Tax (Total of line 5 Column A and Column B -----		
7. Local Option Sales & Use Tax		
Local Code	City or County Name	Total Local Option Tax (Do Not Enter Sales)
a. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
b. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
c. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
d. <input type="text"/>	<input type="text"/>	➤ <input type="text"/>
8. Net Local Option Tax Due (Total of lines 7a, 7b, 7c and 7d) -----		<input type="text"/>
9. Total Due With Return (Add Lines 6 and 8) -----		<input type="text"/>

Make check or money order payable to North Dakota Tax Commissioner

I declare that this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Taxpayer

Signature _____ Date _____ Title _____

Contact Person

(Please print or type) _____ Contact Phone Number _____

For Watercraft Use Tax Only - please initial the Authorization box below

☐ **Authorization to Disclose Tax Information:** The Tax Commissioner is hereby authorized to disclose confidential tax information regarding the sale of this watercraft to the North Dakota Game and Fish Department to assist in the licensing of this watercraft.

Please Mail To: Office of State Tax Commissioner
Sales & Special Taxes Division
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Please Do Not
Write In This Space

Instructions – One Time Remittance Form

PLEASE CHECK THE APPROPRIATE RETURN BOX

- **Voluntary Sales and Use Tax Return** – to be used by out-of-state retailers who do not have nexus in North Dakota to report a one-time sale.
- **Use Tax Return** – to be used only by North Dakota residents to pay use tax on goods purchased tax free from out-of-state retailers.
- **Watercraft Use Tax Return** – to pay use tax on watercraft purchased from an out-of-state dealer.

Line 1 – Enter total sales in applicable rate column.

Line 2 – Enter total purchases subject to use tax in applicable rate column.

Line 3 – Enter total nontaxable sales in applicable rate column. Include sales for resale, sales to tax exempt entities and sales of exempt goods.

Line 4 – Enter total of lines 1 and 2 minus total of line 3.

Line 5 – Enter state tax due for Column A and B. State tax due in Column A is calculated at 3 percent and tax due in Column B is calculated at 5 percent.

Line 6 – Enter total of Line 5 Column A and Column B.

Line 7 – Enter the Local Code, City or County Name and Total Local Option Tax due for each city or county for which you owe local tax. Please see the table below for the Local Option Tax Rates for each city and county with a local option tax.

Line 8 – Enter the total of lines 7a, 7b, 7c and 7d.

Line 9 – Enter the total of lines 6 and 8.

STATE SALES TAX RATES

New mobile homes, *new* farm machinery, and *new* farm irrigation equipment are subject to 3 percent state tax. To qualify for the reduced state tax rate, the machinery and irrigation equipment must be used exclusively for agricultural purposes. All other goods are subject to 5 percent state sales or use tax.

USE TAX

Tangible personal property purchased from an out-of-state retailer for storage, use, or consumption in North Dakota is subject to North Dakota Use Tax if the retailer did not charge sales tax at a rate equal to the 5 percent North Dakota sales tax rate. Use tax due on large purchases should be remitted in the month in which the purchase was made. Smaller purchases may be accumulated until the end of the quarter or calendar year and reported on one form submitted with one check to pay the total tax due.

WATERCRAFT USE TAX – Invoice must be attached to return

Watercraft is subject to state and any applicable local option taxes. If the watercraft was purchased from an out-of-state dealer and no sales tax was charged, the purchaser must pay use tax. The use tax is paid directly to the Office of State Tax Commissioner based on the net purchase price of the watercraft, motor(s), trailer and any accessories purchased in conjunction with this transaction. If sales tax was charged at a rate less than the 5 percent state and any applicable local option taxes, tax is due on the difference. *The use tax rate is based on where the watercraft is stored.*

Watercraft purchased from an individual not in the business of buying and selling watercraft is considered a casual sale and is not subject to state and local sales tax. If the watercraft was purchased from an individual, please attach a copy of the sales receipt to the boat license application and mail it directly to the North Dakota Game and Fish. The receipt should include the seller's name, address, and signature. *Casual sales do not have to be reported to the Tax Department.*

Falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, imprisonment up to one year, or both.

LOCAL OPTION SALES AND USE TAXES

Tangible personal property subject to North Dakota sales, use, or gross receipts tax also is subject to local sales, use, or gross receipts tax if the property is delivered, stored, used, or consumed within a city or county that imposes a local tax. The Office of State Tax Commissioner administers the local option taxes. For additional information regarding the collection and remittance of city and county taxes, please refer to the *Local Option Taxes By Location Guideline* available on our web site at www.nd.gov/tax.

The cities of Cando, Regent, Richardton, and Scranton impose a local sales tax only; they do not impose a local use tax. Local tax in the cities of Cando, Regent, Richardton, and Scranton applies only if the seller and buyer are located within the city limits of these cities.

MAXIMUM LOCAL OPTION SALES AND USE TAXES

Retailers must collect both the state and local taxes on the total Taxable Balance. If a city or county has a maximum local tax, the customer must file an application with the Office of State Tax Commissioner to receive a refund of the tax paid in excess of the maximum local tax due. **Please note:** Because use tax is paid by the purchaser, only the maximum use tax should be paid when the One Time Remittance Form is submitted.

Local option sales and use tax is limited to \$25 per sale, except for Bottineau, Cavalier, Dickinson, Fairmount, Fargo, Grand Forks, Gackle, Gwinner, Hannaford, Hillsboro, Jamestown, Mayville, Medora, Minot, Oxbow, Portland, Valley City, and Williston. The maximum applies to the local option use tax only. North Dakota state use tax applies to the full purchase price of the taxable goods. The maximum tax amounts for these locations are: \$50 per sale in Bottineau, Hannaford, Hillsboro, Jamestown, Mayville, Portland, and Williston; \$37.50 per sale in Cavalier, Dickinson, Fargo, and Valley City. Other maximums include \$43.75 per sale in Grand Forks; \$25 per single unit purchased in Medora; \$50 per customer per day in Minot. Fairmount, Gackle, Gwinner, and Oxbow have no maximum tax amount.

Local Option Sales or Use Tax Rates as of January 1, 2006								
City	Tax Rate	Local Code	City	Tax Rate	Local Code	City	Tax Rate	Local Code
Aneta	1%	203	Halliday	1%	143	New Rockford	1%	145
Ashley	1%	162	Hankinson	1%	158	Northwood	1%	197
Beach	1%	156	Hannaford	1%	202	Oakes	1½%	146
Belfield	1%	133	Harvey	1%	112	Oxbow	1%	189
Berthold	1%	138	Hatton	1%	164	Page	1%	208
Beulah	1%	200	Hazelton	1%	180	Park River ²	2%	130
Bismarck	1%	102	Hazen	1%	134	Pembina	1%	119
Bottineau	2%	122	Hettinger	1%	142	Portland	2%	151
Bowman	1%	126	Hillsboro	2%	168	Powers Lake	1%	154
Buffalo	1%	196	Hoople ²	1%	172	Reeder	1%	198
Cando	1%	161	Hope ¹	1%	185	Regent	1%	152
Carrington	1%	124	Jamestown	2%	110	Richardton	1%	159
Carson	1%	191	Kenmare	1%	117	Rolette	1%	199
Casselton	1%	163	Killdeer	1%	135	Rolla	1½%	125
Cavalier	1½%	127	Kulm	1%	165	Rugby	1%	118
Cooperstown	1%	141	LaMoure	1½%	149	Scranton	1%	190
Crosby	1%	116	Langdon	1%	123	St. John	1%	186
Devils Lake	1½%	104	Larimore	1%	128	Stanley	1%	137
Dickinson	1½%	106	Lidgerwood	1%	181	Steele	1%	147
Drake	1%	209	Linton	1%	121	Strasburg	1%	120
Drayton	1%	157	Lisbon	1%	136	Tioga	1%	132
Dunseith	1%	204	Maddock	1½%	193	Tower City	1%	195
Edgeley	1%	148	Mandan	1%	108	Towner	1%	170
Edinburg ²	1%	176	Mayville	2%	150	Turtle Lake	1%	182
Elgin	1%	179	McClusky	1%	140	Valley City	1½%	13
Ellendale	1%	131	McVile	1%	188	Velva	1%	175
Enderlin	1%	166	Medora	2½%	178	Wahpeton	1½%	111
Fairmount	1%	206	Michigan	1½%	187	Walhalla	1%	160
Fargo	1½%	105	Milnor	1½%	169	Washburn	1%	183
Finley ¹	1%	167	Minot	2%	103	Watford City	1%	171
Fort Ransom	1%	177	Mohall	1%	114	West Fargo	1%	129
Gackle	1%	210	Mott	1½%	153	Williston	2%	109
Garrison	1%	139	Munich	1%	173	Wilton	1%	184
Grafton ²	1%	107	Napoleon	1%	144	Wimbledon	1%	205
Grand Forks	1¾%	101	Neché	1%	201	Wishek	1%	155
Grenora	1%	192	New England	1%	194	Counties		
Gwinner	1%	207	New Leipzig	1%	174	Steele Co. ¹	1%	503
						Walsh Co. ²	¼%	502

To calculate local option tax, multiply net taxable sales or purchases by the rate of tax, i.e., ¼% by .0025, 1% by .01, 1½% by .015, 1¾% by .0175, 2% by .02 and 2½% by .025

¹Steele County: Finley and Hope are located within Steele County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 7 percent sales or use tax (5 percent state, 1 percent city, and 1 percent Steele County). For sales made outside the city limits of these cities but within the boundaries of Steele County, the tax due is 6 percent (5 percent state, and 1 percent Steele County).

²Walsh County: Edinburg, Grafton, Hoople, and Park River are located within Walsh County. For sales made or items purchased for storage, use, or consumption in these cities, you must collect or remit 6¼ percent sales or use tax (5 percent state, 1 percent city, and ¼ percent Walsh County). For sales made outside the city limits of these cities but within the boundaries of Walsh County, the tax due is 5¼ percent (5 percent state and ¼ percent Walsh County).

One Time Remittance Form: The state and local sales or use tax due should be mailed directly to the Office of State Tax Commissioner, Sales and Withholding Section, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599. Forms also are available on our web site at www.nd.gov/tax or by calling our office at 701.328.3470.